GOVRNMENT OF ANDHRA PRADESH

ABSTRACT

Industrial Promotion – Online processing of incentives claim application for various incentives under the concept of Ease of Doing Business(EoDB) - Reimbursement of VAT/CST/SGST, Reimbursement of Interest Subsidy, Sanction of Investment Subsidy and Reimbursement of Stamp Duty– Orders – Issued.

INDUSTRIES AND COMMERCE (POLICY AND INVESTMENT) DEPARTMENT

G.O. Ms. No.83 Dated:14.06.2016.

Read the following

1. G.O.Ms. No. 328; Ind. & Com. (IP) Dept., Dated. 13-12-2005
2. G.O.Ms. No. 42; Ind. & Com. (IP) Dept., Dated. 05-05-2011.
3. G.O.Ms. No. 162; Ind. & Com. (IP) Dept., Dated. 04-12-2013
4. G.O.Ms.No.35; Ind. & Com. (IP&INF) Dept., Dated:29.04.2015.
5. G.O. Ms. No.108; Ind. & Com. (P&I) Dept., Dt:14.11.2015.
6. G.O. Ms. No. 77; Ind. & Com (P&I) Dept., dated: 25-5-2016.
7. From the Director of Industries, A.P, Hyderabad, Lr. No. 20/1/2015/JD (II)/EOD-1, Dated: .6.2016.

***

O R D E R

Government in order to improve Ease of Doing Business in the State, particularly for filing of claim application for sanction of incentives under various industrial policies, have issued orders vide G.O. Ms. No. 77, Ind. & Com. (P&I) dated: 25-5-2016 that all the Industrial Units in the State who are applying for the sanction of power cost reimbursement incentive under various industrial policies shall apply online from the date of issue of Government Orders.

2. In the reference 7th read above the Director of Industries has informed that processing procedure of incentive applications may be made simple by minimizing the number of documents to be attached to the online application form with a digitally signed self-declaration form. Digital signatures by both entrepreneurs as well as Departmental officials may be made mandatory in order to maintain the authenticity and legality of the procedure. A system of One Time Password (OTP) over mobile may be provided to Micro & Small Enterprises in view of adaptation time for using digital signatures in authenticating Common Application Form (CAF) & Self-Computation sheet. This OTP may be made functional for maximum periods of 1 year from the date of issue of Government Order. In the meanwhile Micro & Small enterprises may be requested to procure digital signatures. Provision for legal prosecution including heavy penalty and recovery of incentives may be included to safeguard against false information. The existing inspection system may be allowed to continue with physical verification of the plant and machinery and its functioning during which, the authenticity of the documents may be confirmed by the inspection team. Further a system of inspection of the enterprise for sanction of reimbursement of stamp duty has been dispensed wherever the working status of the unit can be established from the concurrent claims of investment subsidy/ power reimbursement/ VAT/CST/SGST reimbursement. However inspection of the enterprise will be undertaken when the claim for stamp duty is without any concurrent claims.

3. While appending the salient features and detailed guidelines for filing of application online in the industries portal and other relevant annexures for different incentives, the Director of Industries has requested the Government to issue orders on the following:

(i) All the Industrial Units in the State who are applying for the sanction of a) Reimbursement of VAT/CST/SGST b) Reimbursement of Interest Subsidy c) Sanction of Investment Subsidy and d) Reimbursement of Stamp Duty incentives under various industrial policies shall apply online from the date of issue of Government Orders.

(ii) Offline applications/ attached documents/ additional information through hard copies shall not be accepted from the date of issue of Government Orders. Further Government may also issue order dispensing filing of application in the mee-seva centres across the State.

(iii) To make it mandatory for all Industrial units irrespective of existing or new or expansion projects to file application through online for sanction of a) Reimbursement of VAT/CST/SGST b) Reimbursement of Interest Subsidy c) Sanction of Investment Subsidy and d) Reimbursement of Stamp Duty incentive under Industrial Policies of 2005-10, 2010-15 and also for the Industrial Development Policy (IDP) 2015-20 and the Sectoral Policies. The operational guidelines issued in the G.O. 1st, 2nd and 4th read above and subsequent amendments in future may be made applicable for processing the online applications.

4. Government after careful examination of the proposal of Director of Industries, hereby order that all the eligible Industrial Units in the State irrespective of existing or new or expansion projects who are applying for the sanction of (a) Reimbursement of VAT/CST/SGST (b) Reimbursement of Interest Subsidy (c) Sanction of Investment Subsidy and (d) Reimbursement of Stamp Duty incentives under various industrial policies shall apply through online from the date of issue of this Order. Offline applications/ attached documents/ additional information through hard copies shall not be accepted from the date of issue of this Order. Further the filing of applications in the mee-seva centres across the State is dispensed. The operational guidelines issued in the G.O. 1st, 2nd and 4th read above and subsequent amendments in future shall be made applicable for processing the online applications.

5. The salient features and detailed guidelines for filing of application through online in the Industries Portal and other relevant Annexures for different incentives are appended to this order at Annexures-I, II, III & IV.

6. The Director of Industries shall take necessary action in the matter.

7. This order issues with the concurrence of Finance Department.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

SOLOMON AROKIARAJ
SECRETARY TO GOVERNMENT & CIP

To
The Director of Industries. A.P. Hyderabad.
Copy to
The Vice Chairman & Managing Director, APIIC. Hyderabad
The VC & Managing Director, APIDC, Hyderabad.
The Managing Director, Andhra Pradesh State Financial Corporation, Hyderabad.
The Director of Handlooms & Textiles, A.P. Hyderabad
The Finance (FMU-Rev-IC) Department
The Revenue (CT/LA/Registration) Department.
The Water Resources (Reforms) Department
The Energy Department.
The LET & F Department.
The Environment, Forest, Science & Technology Department.
The Municipal Administration and Urban Development Department.
The Transport, Road & Buildings Department.
The Law Department.
The Social Welfare Dept.
The Y.A. &T.C. Dept.
The Accountant General, Andhra Pradesh, Hyderabad

The Convener, State Level Banker's Committee, Andhra Bank Head Office, Secretariat Road, Saifabad, Hyderabad - 500 004.
The General Manager, Small Industries Development Bank of India, (SIDBI), Hyderabad, through Director of Industries, A.P. Hyderabad.
The Pay and Accounts Officer, A.P., Hyderabad
The Director of Treasuries and Accounts, A.P., Hyderabad.
All District Collectors through Director of Industries, A.P. Hyderabad.
All General Managers, District Industries Centre through Director of Industries, Hyderabad.
The P.S. to Prl. Secretary to Chief Minister.
The P.S. to Chief Secretary to Government
SF/SC.

//FORWARDED::BY ORDER//

SECTION OFFICER

ANNEXURE – I

(G. O. Ms. No.83; Ind. & Com. (Policy & Investment) Dept., dt:14.06.2016.)

Salient features and detailed guidelines for online filing of application for sanction of incentives

1. The address of the website for applying for industrial incentives is: www.apindustries.gov.in
2. On the home page of website applicants need to click the tab 'Apply for Industrial Incentives' under the menu of Information
3. The industrial units which have already registered with the Single Desk Portal of the Department of Industries can use the same username and password to access the industrial incentive portal.
4. First time users will have to fill a registration form to generate username and password.
5. Before filing the online application, entrepreneurs are requested to carefully read the operational guidelines regarding the eligibility criteria and procedures as issued in the G.O.Ms. No. 108 Inds & Com (P&I) Dept dated: 14-11-2015.
6. Once logged on to the industrial incentive portal the applicant is required to fill in the Common Application Form (CAF) which can be accessed by clicking the 'New Application' tab.
7. All the relevant documents to be attached along with Common Application Form (CAF) as indicated in the portal should be scanned and uploaded with no requirement of hard copy submission.
8. The Common Application Form will be submitted in the system after digital signature of the applicant on the self-declaration.
9. Micro & Small enterprises will be provided with an OTP over mobile to authenticate the CAF & Self-Computation sheet. This OTP will be valid for a period of 1 year from the date of issue of this GO, during which they are required to procure digital signature for future authentication of CAF & Self-computation sheet.
10. The system will also prompt the applicant to provide details of any incentive availed and/or applied to Department of Industries by the enterprise. The information will be provided by the applicant in the format as per Annexure IV. The information provided by the applicant will be confirmed by the Department of Industries.
11. Applicant needs to fill a self-computation sheet (Annexure III) for applying for a) Reimbursement of VAT/CST/SGST b) Reimbursement of Interest Subsidy c) Sanction of Investment subsidy and d) Reimbursement of Stamp Duty incentive. The self-computation sheet will indicate the applicable incentive amount to the applicant. Self-computation sheet is followed by a self-declaration which needs to be digitally signed by the applicant.
12. District Industries Centre will provide technical support in respect scanning and uploading of the documents on the portal.
13. After submission of the document, an acknowledgement will be generated by the system which will be communicated to applicant by
    a) SMS
    b) Email
    c) Dashboard notification
14. The status of the application can be seen by the applicant on the dashboard from time to time.
15. In case of any shortfall of the document or information or clarification, the same will be communicated to the applicant in three ways as indicated above.
16. Digitally signed sanction letter of incentive will be available for download in the applicant's dashboard. The same will be emailed to the applicant.

17. Those who have already availed a) Reimbursement of VAT/CST/SGST b) Reimbursement of Interest Subsidy c) Sanction of Investment subsidy and d) Reimbursement of Stamp Duty incentive under applicable industrial policies shall henceforth file their application through online portal only for the balance period.
18. Sanctioned amount will be disbursed to the Industrial unit through RTGS/NEFT (Real-Time Gross Settlement System/ National Electronic Funds Transfer) to the Term Loan Account till the Term Loan is cleared and subsequently to the Bank as opted by the applicant as per existing procedure.
19. Mega industries will be indicated by the system to attach any special incentive GO issued by the Government

General Guidelines:

1. Operational Guidelines for (1) Industrial Development Policy 2015- 2020, (2) Automobile and Automobile Components Policy 2015-2020, (3) Textile and Apparel Policy 2015-2020, (4) Biotechnology Policy 2015-2020, (5) Aerospace and Defence Manufacturing Policy 2015-2020 and (6) MSME Policy 2015-2020 covers the projects which commence Commercial Production on or after 1.04.2015 but on or before 31.03.2020 duly covering the whole of the State except the Municipal Corporation limits of Vijayawada, Greater Visakhapatnam Municipal Corporation and Core Capital area of Capital Region Development Authority (CRDA) except the Zones notified as Industrial areas therein. However, the service activities set up across the State including all Municipal Corporation limits and the core capital of CRDA limits as appended in Annexure–II of the GO Ms. No. 108 Ind. & Com. (P&I) dated 14-11-2015 are eligible only for investment subsidy and all other Service / Business activities are not eligible for any incentives set up anywhere in the State.

2. Industries with ineligible line of activities as covered in the GO Ms. No. 108 Ind. & Com. (P&I) dated 14-11-2015 are not eligible for incentives

3. Composite industrial enterprises set up for manufacture of an eligible item along with an ineligible item are not eligible for incentives/concessions except when the proportion of ineligible items in the total production is less than 10% in value of the total turnover as per G.O.Ms. No.20 Industries & Commerce (IP) Department, dated: 31.01.1997.

4. New Industrial Enterprise established with plant and machinery on lease are not eligible for incentives/concessions

5. For Reimbursement of Interest Subsidy application must be submitted online within six months after completion of every half-year i.e., by 31st of March for first half-year and 30th of September for second half-year to avail 100% incentives. Applications submitted till 30th September for first half and 31st March for second have will be eligible for 50% of applicable incentive. Applications submitted thereafter shall not be eligible for incentives.

6. For Reimbursement of VAT/CST/SGST incentive application must be submitted online within six months after completion of every year i.e., 30th of September for along with the documents on annual basis for availing 100% of applicable incentive. Applications submitted after 30th September till 31st March for the previous year shall be eligible for 50% of the applicable incentive amount. Applications submitted thereafter shall not be eligible for incentives.

7. For Reimbursement of Stamp Duty &Sanction of Investment Subsidy all eligible enterprises shall file their application online within six months of Date Commencement of Commercial Production to avail 100% incentive. Eligible enterprises applying from Stamp Duty & Investment Subsidy incentive from six

months to one year of Date of Commencement of Commercial Production will be eligible for 50% of the applicable incentive amount. Eligible enterprises applying for Stamp Duty & Investment Subsidy incentive after one year of Date of Commercial Production will not be eligible for incentives.

8. Industries engaged in approved line of productions must be in continuous production for a minimum period of six (6) years for Micro and Small Enterprises (MSEs) and eight (8) years for Medium and Large Enterprises without any break in production to be eligible for incentives

9. Enterprise/Industry setup with total second hand machinery would not be eligible for any incentives / concessions. However in case of Enterprise / Industry setup with imported machinery, value of 100% imported second hand plant, machinery and equipment will be considered as new indigenous machinery, if it is imported directly by the Industrial Enterprise. In case of indigenous second hand machinery purchased by the Industrial Enterprise, such value should not exceed 25% of the total value of plant and machinery. The value of indigenous second hand machinery will not be computed towards eligible Fixed Capital Investment for incentives. To decide the percentage of second hand machinery, market value as certified by C.A. will be taken into account, subject to such machinery having a minimum of further six (6) years life for MSEs and twelve (12) years for Medium Enterprise and Large Industries certified by a Licensed Engineer*.* New Enterprise/industry setting up with a mix up of new / second hand machinery shall be subjected to these norms.

10. Existing Industrial Enterprises, setting up expansion projects other than those listed in the ineligible list, involving enhancement of Fixed Capital Investment by at least 25% as well as enhancement of capacity by 25% for the same product lines will be eligible for incentives.

11. Existing Industrial Enterprises, making investment for a new product other than those listed in the ineligible list, with an enhancement at least of 25% of fixed capital investment as well as enhancement of turnover by at least 25%, in value terms, (last three years average turnover) will be eligible for incentives.

12. Enterprise with 100% BC entrepreneurs is eligible enterprise under BC category. BC entrepreneur refers to a person hailing from Andhra Pradesh and belonging to BC Category as notified by the Government of Andhra Pradesh from time to time.

13. Enterprise with 100% SC/ST entrepreneurs is eligible enterprise under SC/ST category. SC/ST entrepreneur refers to a person belonging to SC/ST Category as notified by the Government of Andhra Pradesh from time to time. All non-statutory concessions granted to S.C. (Hindus) by the State Government including economic support schemes sanctioned by A.P. Scheduled Castes Cooperative Finance Corporation have been extended to Scheduled Caste converts to Christianity and Buddhism as per orders issued in the G.O.Ms.No.341, Social Welfare (PR) Dept. dated 30.8.1977.

14. The entrepreneurs can avail incentives of State Government, Government of India, and Government of India Agencies. However, the quantum of incentives for a particular component under the Government of India and Government of Andhra Pradesh schemes together shall be limited to 75% of the capex of that particular component.

15. New Integrated Steel Plants which produces Ingots, Steel Billets, Coils, Strips, Slabs or Alloy Steels starting with iron ore / scrap and using the liquid metal produced to make Billets, Coils, Strips, Slabs or Alloy Steels and any melting Enterprises/Industries involved in part production **are eligible for all other incentives / benefits under IDP 2015-20 except power cost**

reimbursement. However, manufacture of Sponge Iron and Pig Iron are eligible for reimbursement of power cost including other incentives under IDP 2015-20. **Integrated Steel Plants set up with blast furnace/ induction furnace are eligible for other incentives except power incentives**. **Whereas those set up with electric arc furnace are not eligible for incentives.**

16. Incentives/concessions granted to an industrial enterprise shall be liable to be recovered under the following circumstances.

    a. If the incentives/concessions are obtained by the industrial enterprise by misrepresentation of essential facts or by furnishing of false information or Suppressions of facts or by submission of false/fake documents etc. In addition to recovery of the incentives granted, **penalty will be levied @ 10 times of the sanctioned and disbursed amount and barred from availing incentives in future**.

    b. If the industrial enterprise goes out of production within six (6) years for MSEs and eight (8) years for Medium & Large Enterprises from the DCP. However, in case where the Enterprise/Industry remains out of production for period upto 36 months due to the reasons beyond its control such as shortage of raw-materials, power and change of management, bills receivables, recession in the market etc., and the same is regularized by the DIPC/SLC are exempted from recovery/penalty.

    c. If the industrial enterprise fails to furnish the prescribed statements and/ or information when it is called upon to furnish.

    d. If the industrial enterprise effects change of management without prior approval from the financing institution concerned and the State Level Committee.

    e. If the industrial enterprise shifts a part or whole of the industrial Enterprise/Industry, or lease out the whole or part of premises or the plant and machinery after receiving a part or whole of the incentives without prior approval of the DIPC/SLC.

    f. If the whole or part of the industrial enterprise is sold without the prior approval of the SLC.

    g. If the industrial enterprise enters into a contract of any nature whatsoever by transferring the Management, without the prior approval of the SLC.

17. In the event of recoveries for reasons arising mentioned above, they shall be recovered treating them as arrears of Land Revenue under A.P. Revenue Recovery Act, 1864 and the GM, DICs will be designated as recovery officers by suitable Government Orders.

18. The GM, DIC concerned shall monitor the progress of the Enterprises and submit report to the Commissioner of Industries on half-yearly basis. In respect of advance subsidy cases, advance subsidy released to the unit shall be recovered under RR Act if the unit fails to implement the project within 2 years from the date of release of first instalment. In such cases, criminal action will be initiated.

Annexure-II
(G. O. Ms. No.83; Ind. & Com. (Policy & Investment) Dept., dt:14.06.2016.)

Common Application Form

1. Personal Information

1.1.1. Promoter's/Managing Director's Name

1.1.2. Father's/Husband's Name

1.2. Office Address

1.2.1. Plot/Survey No

1.2.2. Street/Village Name

1.2.3. City/Town

1.2.4. Country

1.2.5. State

1.2.6. District

1.2.7. Pin Code

1.3. Email ID

1.4. Mobile Number

1.5. Telephone Number (Including STD or ISD Code)

1.6. Aadhaar Number

2. Enterprise Details

2.1. Name of the Enterprise

2.2. Type of Enterprise

- Manufacture
- service

3. Location & Enterprise Details

3.1. Plot/Survey/Door No.

3.2. Street/Village Name

3.3. City/Town

3.4. District (Drop Down List)

3.5. Mandal

3.6. Pin Code

3.7. Email ID

3.8. Telephone Number

3.9. Fax

3.10. PAN

3.11. TIN Number

3.12. Nature of Enterprise (Drop Down List)

Proprietary / Partnership/ Public Ltd. / Cooperative/ Limited Liability partnership/ Pvt. Ltd.

4. Details of Managing Director's/Director/Partners

S.NO	Name	Gender	Physically Handicapped	Community	Share (in %)

5. Employment Information (Full-Time Employees)

Employment Category	Male (No's)	Female (No's)	Total (No's)
Management & Staff			
Supervisors			
Workers			
Total			

6. Enterprise Information

6.1. Sector of Enterprise (Drop Down List)

6.2. Type of Enterprise

6.3. Total Investment (Plant & Machinery)(in INR lakhs)

6.4. Category of Enterprise

6.5. Type of Registration

6.6. Registration Number

6.7. Date of Registration

6.8. Major Line of Activity

6.9. Date of Commencement of Commercial Production

6.10. Type of Land (Drop Down List)

Ownership/Registered Lease

7. VAT / CST Return Details for the First Month of Production

7.1. Date of First Sales Bill

DDMMYY

7.2. Date of Return Filing

DDMMYY

7.3. Sales Tax Paid (INR)

Amount

7.4. Payment Receipt Number

Return Number

8. Status of Enterprise

New/Expansion/Diversification

9. Line of Activity

S.No.	Line of activity	Units	Annual Capacity	Value(in Lakhs)

10. Fixed Capital Investment details

S.No.	**Nature of Assets**	**New /Existing Enterprise**	**Investment Amount(in Lakhs)**
1.	Land		
2.	Buildings		
3.	Plant & Machinery		
4.	Total		

11. Financing of Enterprise (Drop-down)

Bank Finance / Self-Finance

11.1. Details of Financial Institution and Loan sanctioned amounts (To be filled by Bank Finance units)

Term Loan Sanction	Name of Financial Institute	Branch & Address of Financial Institute	Date of Filling of Application	Sanction Reference Number	Date of Sanction	Amount Sanctioned (in INR)

11.2. Project cost, loan sanctions and release, assets acquired (in Lakhs)

S.No	Nature of Asset	Approved Project Cost	Quantum of loan sanctioned	Promoter's Margin	Loan Received	Assets Acquired to the extent of Loan Released	Assets which form Part of approved Project Cost but loan was not drawn	Total Acquired
1	Land							
2	Buildings							
3	Plant & Machinery							
4	Machinery contingency							
5	Erection							
6	technical know-how feasibility study							
7	Working capital							
8	Pre-Operative Expenses							
9	Total							

11.3. Details of machinery (To be filled by Bank-Finance Units)

S.No.	Name of the machine with specifications	Condition of Machine	Imported directly by entrepreneur	Name of Supplier	Date of placement of order	Bill No	Bill Date	Amount of the bill including freight, Insurance, taxes, etc.(in INR)

Details of machinery (To be filled only by self-Finance Units)

S. NO	Name of the machine with specifications	Condition of Machine	Imported directly by entrepreneur	Name of Supplier	Address of Supplier	Date of placement of order	Bill No	Bill Date	Amount of the bill	Cash or Credit Purchase	Credit purchase/Cheque/DD/No/Chequedate	Receipt No/Receipt Date

12. Power details

S.No	Source of power	Total Power Connected of the Enterprise (KVAH/HP)	Units(KVAH/HP)	Date of Power Connection
1.	DISCOM			
2.	Open Source			
3.	REC			
4.	Captive			

13. Details of incentives availed from Government of India

Have you availed any incentives from Government of India? (Yes/No)

S. No	Scheme	Incentive Type	Incentive Amount	Incentive Application Date	Incentive Sanction Date	Name of lead banker

I / We hereby confirm the information provided on incentives availed from Government of India for 'Name of Enterprise'. Any deviation from information provided shall make us liable for legal action as specified under the respective Acts / Codes and Rules including withdrawal of incentives.

14. Bank Details (Disbursement for Incentive)

S.No	Type of Account	Bank name	Branch	IFSC code	Account No	Re-enter account No.
1.	Savings Account					
2.	Current Account					
3.	Non- Operative Account					
4	Loan Account					

Note: Kindly make sure that the bank account information provided is correct. Once submitted, bank account details cannot be changed and applicable incentive will be credited to the same bank account. Department of Industries, Government of Andhra Pradesh does not take any responsibility in case of incorrect information provided by applicant.

15. Other Details

Note: If your enterprise falls under list of following areas kindly ensure that following items is approved by DIPC/SLC.

S No.	List of Categories	Date	Upload Document	Remarks
1	Has there been a break in production of the enterprise?			
2	Has the enterprise been purchased?			
3	Has there been a merger of the enterprise?			
4	Has there been an amalgamation of the enterprise?			
5	Has there been a change in management of the enterprise			
6	Does Enterprise hasany additional Line of Activity?			
7	Whether enterprise has separate identifiable investment?			

Documents to be uploaded

1. TIN Certificate
2. Statement of Accounts from Bank
3. IEM Part B or EOU Certificate
4. Power release Certificate
5. Land Lease agreement/Sale Agreement/Sale deed
6. First Sales Bill
7. First Sales Return(1st month sales return)
8. Caste Certificate in case of SC/ST/OBC Entrepreneurs
9. Partnership Deed/Articles of Association/Certificate of Incorporation in case of SC/ ST/OBC

Declaration

1. I / We certify that we have complied / are complying with all the provisions of Industrial Development Policy 2015-20 / Industrial Investment Promotion Policy (IIPP) 2010-2015, Sector Policies for 2015-20 and earlier Industrial Policies of Government of Andhra Pradesh as applicable to the claim application made there under and further abide by the change/modifications made by Government of Andhra Pradesh under the relevant policies and also abide by the decisions of Industries Commerce Department.
2. I / We hereby confirm that all requisite clearances / approvals / NOCs for running the industry have been obtained and that failure to comply with the requisite clearances / approvals / NOCs shall make us liable for legal action as specified under the respective Acts / Codes and Rules including withdrawal of incentives sanctioned / released.
3. I / We hereby confirm that the contents mentioned above are true to the best of my

/ our knowledge. I / We am / are jointly and severally responsible for any information found incorrect subsequently and liable for prosecution under the provisions of applicable Acts / Codes and Rules.

4. I / We undertake to refund 10 times the concessions claimed if found were obtained by misrepresentation of facts or in case of misuse

I / We agree to the above terms and conditions.

(Digital Signature of the Applicant)

Annexure-III

(G. O. Ms. No.83; Ind. & Com. (Policy & Investment) Dept., dt:14.06.2016.)

A. Interest Subsidy

Self-Computation Sheet for Interest Subsidy										
Interest on term loan details										
Name of the Financial Institute										
Address of the Financial Institute										
Loan Sanction Number										
Term loan sanctioned (in INR)										
Date of sanction of term loan										
Dates of disbursement of term loan (*date of disbursement of term loan should be within 6 months of sanction of loan and within 1 year in case of textile enterprises)&*					**Amount of Loan Disbursed (in INR)**					
Term Loan Outstanding (in INR) *(at the start of the claim application period)*										
Moratorium Period *(from data-to date)*										
Instalment (Monthly/Quarterly/Semi-annual/Annual)										
Total no. of Instalments for Loan Repayment										
Instalment amount (in INR) (*as per bank/financial institution)*										
Projected Instalment amount (in INR)										
Month	**Year**	**Outstanding Term Loan due after repayment of instalment**	**No. of Instalment**	**Rate of Interest (% per annum)**	**Interest payable as per projected instalments (in INR) (in diminishing the principal amount)**	**Eligible Rate of interest (in % per annum)**	**Interest paid by the unit to the financial institution for the period (in INR)**	**Eligible amount of interest applicable for subsidy**	**Eligible amount of reimbursement**	
				r	**(a)**	**e = (r-3) with an upper limit of 9% per annum or 7.5% or 8% per annum for textile enterprises**	**(b)**	**(d)= (a) or (b) whichever is lower**	**(i) = (d) X (e/r)**	
Eligible period in months										
Total Eligible amount of reimbursement = Sum of (i)										
% of eligible incentive amount to be reimbursed based on the date of application *(100% - if date of application is within 6 months from applicability period; 50% - if date of application is from 6 months up to 1 year of applicability period; 0%- if date of application is beyond 1 year of applicability period)*										
Final eligible incentive amount to be reimbursed										
For Textile Enterprises *(in addition to above filled form)*										
Details of TUF subsidy										
Has the enterprise availed TUF (Technology Upgradation Fund) subsidy from Government of India? (YES/NO)										
Amount of TUF subsidy sanctioned or recommended during application period (*in INR)* (T)										
Date of sanction/recommendation of TUF subsidy										
Total Eligible amount of reimbursement = Sum of (i) – (T)										
% of eligible incentive amount to be reimbursed based on the date of application *(100% - if date of application is within 6 months from applicability period; 50% - if date of application is from 6 months up to 1 year of applicability period; 0%- if date of application is beyond 1 year of applicability period)*										
Final eligible incentive amount to be reimbursed										

System Calculated Value

Documents to be uploaded

1. Interest paid in the applicable period certificate from bank
2. Term loan account statement from the bank for the period
3. Statement of Machinery under TUF scheme certified by bank
4. TUF subsidy sanction document, if applicable
5. TUF Subsidy deposit bank statement
6. Banker Certificate on Status of Loan:

Certificate on Status of Term Loan Account for the Period <<< (from date to date)>>>

This is to certify that term loan account no. <<<<account no. >>>>in the name of <<<<<Name of enterprise>>> situated at <<<<address>>> is not overdue/NPA during the period <<<(from date to date)>> of the financial year <<<2015-2016>>>

Authorized Signatory of the Bank (with Seal)

Date:

Place:

DECLARATION

1. I / We hereby confirm that the contents of the claim application are true to the best of my /our knowledge.

2. I / We shall not change the location of the whole or part of the industrial Enterprise or effect any substantial contraction or disposal of substantial part of its total capital investment within a period of six (6) years from the date of commencement of commercial production.

3. I / We assure that the incentives (Interest Incentive) applied for will be used solely for the development of the Enterprise and shall produce utilization certificate to the District Industries Centre (DIC) within one year and furnish annual progress report and certified copy of audited accounts to the DIC for a period of six (6) years.

4. If the amount of Interest Incentives found to be disbursed in excess of the amount actually admissible due to false document/information, I/We hereby agree that I/We shall forthwith repay **10 times** the amount released to me/us under the scheme. If the excess amount is paid due to any mistake in the calculations, such excess amount will be returned by me/us to Government.

5. I / We shall agree that apart from other consequences, I / We will forego the eligibility for the continuance of incentives and other financial concessions for further years if these incentives / financial concessions were obtained by misrepresentation of facts or in case of misutilisation. I / We not only agree to pay back these incentives / financial concessions but also authorize State Government to call back the same through summary proceedings under the provisions of R.R.Act 1864.

(Digital Signature of the Applicant)

B. Reimbursement of VAT/CST incentive

Self-Computation Sheet for VAT/CST reimbursement incentive							
VAT/CST Tax Incentive Details							
Andhra Pradesh VAT Registration No.							
Andhra Pradesh VAT Registration Date							
CST Registration No.							
CST Registration Date							
Production Details for the Financial Year							
Line of Activity		**Production Quantity in FY**			**Prevailing Tax Rate**		
For Original/New Enterprises							
Tax amount paid by the enterprise for financial year for goods manufactured by the enterprise in state of Andhra Pradesh (in INR) (As certified by the Commercial Tax Department)							
S No.	**From (MMDD YYYY)**	**To (MMDDYYYY)**	**Input tax paid**	**Out put tax paid**	**Net tax paid**	**Eligible % of sales tax reimbursement**	**Eligible sales tax reimbursement amount**
			a	**b**	**n=a-b**	**e**	**s=nXe**
Central tax paid by the enterprises on sale in the course of inter-state trade or commerce made with Andhra Pradesh during financial year (in INR) (As certified by the Commercial Tax Department)							
S No.	**From (MMDD YYYY)**	**To (MMDDYYYY)**	**Input tax paid**	**Tax refund, if any**	**Net tax paid**	**Eligible % of sales tax reimbursement**	**Eligible sales tax reimbursement amount**
			a	**b**	**n=a-b**	**e**	**p=nXe**
% of eligible incentive amount to be reimbursed based on the date of application *(100% - if date of application is within 6 months from applicability period; 50% - if date of application is from 6 months up to 1 year of applicability period; 0%- if date of application is beyond 1 year of applicability period) (g)*							
Final eligible incentive amount to be reimbursed (s+p)X(g)							
Particulars to arrive at base consumption for Expansion/Diversification enterprises							
Production Capacity for previous three years from the date of commencement of commercial production of expansion project							
Year (Preceding Years)	**Line of activity**	**1st**	**2nd**	**3rd**	**Average of three years (Z)**	**If expansion taken up within 2years then provide monthly detail of production. For diversification projects annual turnover is used to calculate the base turnover and subsequent proportionate eligible sales tax amount**	
Production capacity utilization/Annual Turnover					**Average of 1st, 2nd & 3rd Production capacity utilization**		
Highest production capacity utilization / Annual turnover during last three years (X)							
(Y) =75% of (X)							
Highest among (Y) and (Z) is taken as base production or base turnover (for expansion/diversification of enterprises between 2005-10, (X) is taken as the base production or base turnover) (B)							
Actual Production for the financial year or Annual Turnover for the year in case of diversification (f)							
Production over and above the base capacity/turnover L= (f)-(B)							
Eligible production or turnover L= (f)- (B) (*zero in case of negative value of production over and above the base capacity/turnover)*							
Tax amount paid by the enterprise for financial year for goods manufactured by the enterprise in state of Andhra Pradesh (in INR) (As certified by the Commercial Tax Department)							
S No.	**From (MMDD YYYY)**	**To (MMDDYYYY)**	**Input tax paid**	**Out put tax paid**	**Net tax paid**	**Eligible % of sales tax reimbursement**	**Eligible sales tax reimbursement amount**
			a	**b**	**n=a-b**	**e**	**s=nXe**
Central tax paid by the enterprises on sale in the course of inter-state trade or commerce made with Andhra Pradesh during financial year (in INR) (As certified by the Commercial Tax Department)							

S No.	From (MMDD YYYY)	To (MMDDYYYY)	Input tax paid	Tax refund, if any	Net tax paid	Eligible % of sales tax reimbursement	Eligible sales tax reimbursement amount
			a	b	n=a-b	e	p=nXe
Total eligible sales tax reimbursement amount T=[(s+ p)/ (f)] X (L)							
% of eligible incentive amount to be reimbursed based on the date of application *(100% - if date of application is within 6 months from applicability period; 50% - if date of application is from 6 months up to 1 year of applicability period; 0%- if date of application is beyond 1 year of applicability period) (g)*							
Final eligible incentive amount to be reimbursed (T)X(g)							
Eligible sales tax amount for original enterprise (if the policy is applicable for original enterprise as well)							
Total eligible sales tax reimbursement amount R=[(s+p)/(f)] X (L)							
Eligible % of sales tax reimbursement (U)							
% of eligible incentive amount to be reimbursed based on the date of application (100% - if date of application is within 6 months from applicability period; 50% - if date of application is from 6 months up to 1 year of applicability period; 0%- if date of application is beyond 1 year of applicability period)							
Final eligible incentive amount to be reimbursed = (T)X(g) + R X U							
For Textile, Aerospace & Defence enterprises only *(15-20 policy) (*in addition to the above filled form)							
Details of procurement of raw materials utilized and input tax paid in the financial year							

S No.	Raw material/intermediate goods	Description of raw material/intermediate goods	Unit (*drop down menu to choose from Lts, Nos., etc.)*	Quantity	Bill No.	Date of purchase	Input tax paid	Input tax setoff	Input tax refund	Net Input tax paid	
							a	b	c	d=a-b-c	
Total net input tax amount [sum of (d)]											
Eligible % of sales tax reimbursement											
% of eligible incentive amount to be reimbursed based on the date of application *(100% - if date of application is within 6 months from applicability period; 50% - if date of application is from 6 months up to 1 year of applicability period; 0%- if date of application is beyond 1 year of applicability period) (g)*											
Final eligible incentive amount to be reimbursed											
For mega integrated automobile projects only *(15-20 policy) (*in addition to the above filled form)											
Details of procurement of raw materials utilized and input tax paid in the financial year in financial year											

S No.	Raw material/intermediate goods	Description of raw material/intermediate goods	Unit (*drop down menu to choose from Lts, Nos., etc.)*	Quantity	Bill No.	Date of purchase	Input tax (%)	Input tax paid	Input tax setoff	Input tax refund	Net Input tax paid
							Y	a	b	c	d=a-b-c
Total net input tax amount [sum of (d)]											
Eligible % of sales tax reimbursement *(over and above 5% input tax rate) (= Y-5)% or 5% whichever is higher*											
% of eligible incentive amount to be reimbursed based on the date of application *(100% - if date of application is within 6 months from applicability period; 50% - if date of application is from 6 months up to 1 year of applicability period; 0%- if date of application is beyond 1 year of applicability period) (g)*											
Final eligible incentive amount to be reimbursed											

System Calculated Value

Documents to be uploaded

1. Certificate from the concerned CTO as prescribed in the format

To,

The Commercial Tax officer,

(Address)

Dear Sir,

I am to request you to certify for reimbursement of eligible tax under the Industrial Development Policy 2015-20 & other sectoral policies:

1. Name of the enterprise

2. Address of the enterprise

3. AP VAT Registration No. and Date

4. CST Registration No. and Date

5. VAT/Sales Tax incentive application for Period

From (MMDDYYYY)	***To (MMDDYYYY)***

6. Production details of financial year

Line of Activity	**Production Quantity in FY**	**Prevailing Tax Rate**

7. Tax amount paid by industry/ enterprise for FY for goods manufactured by the enterprise in state of Andhra Pradesh (in INR) (As certified by Commercial Tax Department)

S No.	**Month**	**Input Tax Paid**	**Output Tax**	**Net Tax Paid**

8. Central tax paid by the enterprise on sale in the course of inter-state trade or commerce made with in Andhra Pradesh during FY (As certified by Commercial Tax Department)

S No.	**Month**	**Tax Paid**	**Tax refund (if any)**	**Net Tax Paid**

9. Name of the Bank and branch through which payment was made

10. Bank Account Number

For units in Textile, Aerospace & Defence sectors & Mega Integrated Automobile Projects only

1. Details of procurement of raw materials utilized in FY

S.No.	**Raw Material/Intermediate goods** (Drop down)	**Details/ Description of Raw Materials/Inputs/Intermediate Products**	**Quantity** (Option to choose from standard list options such as Kgs, Lts ,Nos etc)	**Billno. & Date**

2. Details of Input tax paid by the enterprise:

S.No.	**Raw Material/Intermediate goods (Drop down)**	**Details/ Description of Raw Materials/Inputs/Intermediate Products**	**Quantity (Option to choose from standard list options**	**Input Tax paid**	**Input Tax set off**	**Input Tax refund**	**Net Input Tax paid**

3. For Mega Integrated Automobile Projects:

S.No.	**Raw Material/Intermediate goods (Drop down)**	**Details/ Description of Raw Materials/Inputs/Intermediate Products**	**Quantity (Option to choose from standard list options**	**Input Tax Rate (%)**	**Input Tax paid**	**Input Tax paid over and above 5%**

I duly certify all the facts & figures furnished above.

Signature of the applicant

Date:
Place:

CERTIFICATE

It is certified that all the facts and figures furnished by the Enterprise is verified with the records and found correct. The above Enterprise/industry has paid the Sales Tax amount of Rs._____ towards **manufacturing** of _____ (product (s)) only and also there is no due for the year – 20– 20 .

Place:
Date:
COMMERCIAL TAX OFFICER
(Concerned)
Office Seal.

2. Production Capacity of the industry/ enterprise for last 3 years certified by Chartered Accountant / Financial Institution in case of expansion/diversification

To whom so ever it may concern

For Expansion/Diversification Units only (If checked):

1. Name of the enterprise

2. Address of the enterprise

3. Production details for preceding 3 years before expansion project(certificate from chartered accountant/ financial institution to be uploaded) (One row for one product)

S No.	Year	Description of products	Units (Drop Down)	Annual Capacity
1				
2				
3				

4. Sales turnover details for preceding 3 years before diversification project(certificate from chartered accountant / financial institution to be uploaded)

S No.	Year	Description of line of activity	Sales turnover (in INR)
1			
2			
3			

I/We hereby confirm that I/We have examined the prescribed registers, books of account and the bank statement in respect of M/s .....(enterprise).

I/ We hereby certify that the above figures furnished by the Enterprise holder are verified with the records of the Enterprise /Enterprise.

I/We fully understand that any submission made in this certificate if proved incorrect or false, will render me/us liable to face any penal action or other consequences as may be prescribed in the law or otherwise warranted.

Signature & Stamp/seal of the Signatory_____

Name_____

Membership No._____

Full address_____

Name and address of the Institution where registered.

Date:
Place:

3. VAT/CST payment receipts

DECLARATION

1. I / We hereby confirm that the contents of the claim application are true to the best of my /our knowledge.

2. I / We shall not change the location of the whole or part of the industrial Enterprise or effect any substantial contraction or disposal of substantial part of its total capital investment within a period of six (6) years from the date of commencement of commercial production.

3. I / We assure that the State incentives (VAT/CST reimbursement incentive) applied for will be used solely for the development of the Enterprise and shall produce utilization certificate to the District Industries Centre (DIC) within one year and furnish annual progress report and certified copy of audited accounts to the DIC for a period of six (6) years.

4. If the amount of VAT/CST reimbursement Incentive is found to be disbursed in excess of the amount actually admissible due to false documents / information, I/We hereby agree that I/We shall forthwith repay **10 times** the amount released to me/us under the scheme. If the excess amount is paid due to any mistakes in the calculations, such excess amount will be returned by me/us to the Government.

5. I/we hereby confirm that in case of revision of VAT/CST assessment done by the competent authority and it is found there is a refund of VAT/CST paid in excess will be brought to the notice of GM-DIC & Commissioner of Industries for making suitable adjustment in the VAT/CST reimbursement done under various policies.

6. I / We shall agree that apart from other consequences, I / We will forego the eligibility for the continuance of incentives and other financial concessions for further years if these incentives / financial concessions were obtained by misrepresentation of facts or in case of misutilisation. I / We not only agree to pay back these incentives / financial concessions but also authorize State Government to call back the same through summary proceedings under the provisions of R.R.Act 1864.

(Digital Signature of the Applicant)

C. Investment Subsidy

Self-Computation Sheet for Investment Subsidy							
Investment subsidy details							
For Original/New Enterprises							
Computation of capital cost							
Details of land purchased							
Value of land as per approved project cost (in INR)	**Area of Land (in Sq. mts.)**	**Purchase value as per document (in INR)**	**Stamp duty (in INR)**	**Registration fees (in INR)**	**Building plinth area (in Sq. mts.)**	**Eligible value for the land(in INR)**	**Value calculated by GMDIC**
a	**b**	**c**	**d**	**e**	**f**	**L= (a or c (whichever is lower)/b)*5*f (limiting to a)**	***For official use only***

Computation of civil works of approved area as per competent authority

Value of factory building as per approved project cost

S No.	Item	Actual cost	Cost as per APSFC rates	Calculation Details
1	Main factory shed			
2	Raw material and finished products godown			
3	Office room and lab room			
4	Cooling water ponds			
5	Boiler shed and generator room			
6	Effluent treatment ponds, etc.			
7	Overhead tanks, bore-wells and pump house and sump			
8	Fencing and gate			
9	Architect fees and supervision charges			
10	Compound wall			
11	Canteen			
12	Workers' rest room			
13	Time office			
14	Cycle/vehicle stand			
15	Security shed			
16	Toilet room & sanitary fittings			
	Total	**j**	**k**	

Total eligible value of factory building P = j or k whichever is lower provided total value of items (10) to (16) is less than or equal to 10% of sum of value of items (1) to (9), in which case 10% of sum of value of items (1) to (9) is taken

Details of machinery

Details to be populated from Common Application Form with an added column for eligible cost of machinery

Eligible Cost of Land for Investment Subsidy (L)

Eligible Cost of Factory Building for Investment Subsidy (P)

Eligible Cost of Machinery for Investment Subsidy (M)

Total eligible capital investment(T)= (L)+(P)+(M)

Eligible investment subsidy (in %) e

Eligible investment subsidy S= (T) X e
% of eligible incentive amount to be reimbursed based on the date of application *(100% - if date of application is within 6 months from applicability period; 50% - if date of application is from 6 months up to 1 year of applicability period; 0%- if date of application is beyond 1 year of applicability period)*
Final eligible incentive amount to be reimbursed (F)
System Calculated Value

Documents to be uploaded

1. **Certificate from Chartered Engineer for Self-fabricated machinery in the prescribed format, if applicable:**

<u>To whom so ever it may concern</u>

I hereby confirm that M/s. (Name of Industrial Enterprise with complete address) has self-fabricated the below mentioned machinery. I also confirm the cost of self-fabrication of machinery listed below:

S No.	Machine	Cost of Self-fabrication (in INR)	Date

The above mentioned description is true to best of my knowledge.

Date:
Place:
Signature & Stamp/seal of the Signatory_____

Name_____

Membership No._____

Full address_____

Name and address of the Institution where registered.

2. **Certificate from Civil Engineer in the prescribed format:**

<u>To whom so ever it may concern</u>

I hereby certify that M/s. (Name of Industrial Enterprise with complete address) as against the estimated cost of Rs (Rupees)…….. has completed the Civil Work as on

Under:

1. Value of completed Civil works as per the estimate (Item wise details) of the building and civil work completed (With plinth area must be shown) in Rs (Rupees)

    a)
    b)
    c)
    d)

2. Expenditure incurred on other items excluding the item shown in (1) above pertaining to a factory construction. Details of each item to be shown:
    a)
    b)
    c)
    d)

Total Rs (Rupees):

Civil Engineer of the Financing Institution /
Chartered Engineer.

Note: In respect of Expansion / Diversification, the value of civil works should be on the additional constructions taken up for the purpose of Expansion / Diversification only

3. Approved area certificate from Town & Country Planning Department, wherever applicable

DECLARATION

1. I / We hereby confirm that the contents of the claim application are true to the best of my /our knowledge.

2. I / We shall not change the location of the whole or part of the industrial Enterprise or effect any substantial contraction or disposal of substantial part of its total capital investment within a period of six (6) years from the date of commencement of commercial production.

3. I / We assure that the State incentives (Capital subsidy) applied for will be used solely for the development of the Enterprise and shall produce utilization certificate to the District Industries Centre (DIC) within one year and furnish annual progress report and certified copy of audited accounts to the DIC for a period of six (6) years.

4. If the amount of Investment Subsidy are found to be disbursed in excess of the amount actually admissible due to the false documents / information, I/We hereby agree that I/We shall forthwith repay 10 times the amount released to me/us under the scheme. If any excess amount is paid due to the mistakes in the calculations, such excess amount will be returned by me / us to the Government.

5. I / We shall agree that apart from other consequences, I / We will forego the eligibility for the continuance of incentives and other financial concessions for further years if these incentives / financial concessions were obtained by misrepresentation of facts or in case of misutilisation. I / We not only agree to pay back these incentives / financial concessions but also authorize State Government to call back the same through summary proceedings under the provisions of R.R.Act 1864.

(Digital Signature of the Applicant)

D. Stamp Duty Reimbursement

Self-Computation Sheet for computation of eligible Stamp Duty Reimbursement Incentive	
Stamp Duty Details	
Area of the land purchased (as per registered sales deed) (in Sq. Mts) (a)	
Approved plinth area of the factory building (as per Town & Country Planning Department approval) (in Sq. Mts)	
Five times the plinth area of factory buildings (in Sq. Mts) (d)	
Eligible area for stamp duty reimbursement beyond 5 times plinth area (in Sq. Mts)	***Reasons to be provided by applicant for increase in the land area beyond 5 times the plinth area***
Nature of transaction/deed registered for Industrial use (sale / lease or lease-cum-sale Transfer deed/financial deeds and s etc.)	
Date of registration (MMDDYYYY)	
Name of the Sub-Registrar office	
Document No.	
Amount of Stamp Duty Paid (in INR) (b)	
Date of payment of stamp duty (MMDDYYYY)	
Payment receipt number	
% reimbursement of stamp duty	
% of eligible incentive amount to be reimbursed based on the date of application (100% - if date of application is within 6 months from DOCP; 50% - if date of application is from 6 months up to 1 year of DOCP; 0%- if date of application is beyond 1 year of DOCP) (g)	
Applicable stamp duty reimbursement amount= [((b)/ (a)) X (d)] or (b), whichever is lower.	

System Calculated Value

Documents to be uploaded

1. Stamp duty payment receipt

DECLARATION

1. I / We hereby confirm that the contents of the claim application are true to the best of my /our knowledge.

2. I / We shall not change the location of the whole or part of the industrial Enterprise or effect any substantial contraction or disposal of substantial part of its total capital investment within a period of six (6) years from the date of commencement of commercial production.

3. I / We assure that the State incentives (Stamp Duty Reimbursement Incentive) applied for will be used solely for the development of the Enterprise and shall produce utilization certificate to the District Industries Centre (DIC) within one year and furnish annual progress report and certified copy of audited accounts to the DIC for a period of six (6) years.

4. If the amount of Stamp Duty Reimbursement Incentive is found to be disbursed in excess of the amount actually admissible due to submission of false documents / information, I/We hereby agree that I/We shall forthwith repay 10 times the amount released to me/us under the scheme. If the excess amount is due to any calculation mistakes, such excess amount will be returned by me/us to the Government.

5. I / We shall agree that apart from other consequences, I / We will forego the eligibility for the continuance of incentives and other financial concessions for further years if these incentives / financial concessions were obtained by misrepresentation of facts or in case of misutilisation. I / We not only agree to pay back these incentives / financial concessions but also authorize State Government to call back the same through summary proceedings under the provisions of R.R.Act 1864.

(Digital Signature of the Applicant)

Annexure-IV
(G. O. Ms. No.83; Ind. & Com. (Policy & Inv estment) Dept., dt:14.06.2016.)

(To be filled by the applicant online)

Details of industrial incentives applied and/or availed by the enterprise to Government of Andhra Pradesh														
Details of Incentives Availed														
S No.	Name of the Industry	File No.	Nature of Claim	Applicable Policy	Period (From)	Period (To)	Date of Application	Incentive Sanctioned (amount in INR)	Incentive Released (amount in INR)	Date of Incentive Release (date of RTGS by Department of industries)	Name of the Bank	Bank Branch	IFSC Code	Account Number

Details of Incentives Applied							
S No.	Name of the Industry	File No.	Nature of Claim	Applicable Policy	Period (From)	Period (To)	Date of Application